

# Office of the D.C. Auditor

www.dcauditor.org

Description	FY 2003 Approved	FY 2004 Proposed	% Change
Operating Budget	\$1,595,521	\$1,596,890	0.9

The mission of the Office of the District of Columbia Auditor (ODCA) is to assist the Council of the District of Columbia in performing its oversight responsibilities; annually audit the accounts, operations and programs of District government; and certify revenue estimates in support of municipal bond issuances.

ODCA is also required by the Advisory Neighborhood Commissions Act of 1975, as amended, to provide financial oversight and conduct audits of the financial activities of the District government's 37 Advisory Neighborhood Commissions (ANCs), and to manage and administer the ANC Security Fund. ODCA is also required by various laws to conduct 14 additional audits.

In FY 2004, ODCA will continue its efforts to help government work more efficiently, effectively and economically. The agency plans to fulfill its

mission by achieving the following strategic result goals:

- Identify potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, fiduciary mismanagement, and increased revenues for the District that can be realized by improving the operational and financial management of the District government;
- Complete approximately 24 performance, financial, compliance, and statutory audits;
- Continue implementing the Performance Accountability Plan Monitoring and Evaluation Program under which audits are conducted of agencies' performance measures reported pursuant to the Government Managers Accountability Act;
- Continue implementation of the D.C. Auditor's Recommendation Compliance Monitoring System;
- Formalize an internship program with the University of the District of Columbia School of Business.

## Did you know...

That the Office of the District of Columbia Auditor was created by the Home Rule Act in 1975 as the audit and investigative arm of the Council of the District of Columbia.

## Where the Money Comes From

Table AC0-1 shows the sources of funding for the Office of the D.C. Auditor.

Table AC0-1

### FY 2004 Proposed Operating Budget, by Revenue Type

(dollars in thousands)

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change From FY 2003	Percent Change
Local Fund	1,274	1,283	1,596	1,597	1	0.1
<b>Total for General Fund</b>	<b>1,274</b>	<b>1,283</b>	<b>1,596</b>	<b>1,597</b>	<b>1</b>	<b>0.1</b>
<b>Gross Funds</b>	<b>1,274</b>	<b>1,283</b>	<b>1,596</b>	<b>1,597</b>	<b>1</b>	<b>0.1</b>

## How the Money is Allocated

Tables AC0-2 and 3 show the FY 2004 proposed budget for the agency at the Comptroller Source Group level (Object Class level) and FTEs by fund type.

Table AC0-2

### FY 2004 Proposed Operating Budget, by Comptroller Source Group

(dollars in thousands)

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change from FY 2003	Percent Change
11 Regular Pay - Cont Full Time	703	823	1,124	1,150	26	2.3
12 Regular Pay - Other	106	37	0	0	0	0.0
13 Additional Gross Pay	36	23	0	0	0	0.0
14 Fringe Benefits - Curr Personnel	117	128	175	172	-2	-1.3
<b>Subtotal Personal Services (PS)</b>	<b>961</b>	<b>1,011</b>	<b>1,299</b>	<b>1,322</b>	<b>24</b>	<b>1.8</b>
20 Supplies and Materials	10	10	10	10	0	0.0
31 Telephone, Telegraph, Telegram, Etc	8	9	10	9	-1	-10.7
32 Rentals - Land and Structures	147	144	167	158	-9	-5.4
34 Security Services	0	0	3	3	0	4.4
40 Other Services and Charges	52	42	48	45	-3	-5.9
41 Contractual Services - Other	29	46	23	28	6	24.4
50 Subsidies and Transfers	0	3	0	0	0	0.0
70 Equipment & Equipment Rental	66	18	36	21	-15	-41.4
<b>Subtotal Nonpersonal Services (NPS)</b>	<b>312</b>	<b>271</b>	<b>297</b>	<b>274</b>	<b>-22</b>	<b>-7.5</b>
<b>Total Proposed Operating Budget</b>	<b>1,274</b>	<b>1,283</b>	<b>1,596</b>	<b>1,597</b>	<b>1</b>	<b>0.1</b>

Table AC0-3

**FY 2004 Full-Time Equivalent Employment Levels**

	Actual FY 2001	Actual FY 2002	Approved FY 2003	Proposed FY 2004	Change from FY 2003	Percent Change
<b>General Fund</b>						
General Fund						
Local Fund	11	13	17	17	0	0.0
<b>Total for General Fund</b>	<b>11</b>	<b>13</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>0.0</b>
<b>Total Proposed FTEs</b>	<b>11</b>	<b>13</b>	<b>17</b>	<b>17</b>	<b>0</b>	<b>0.0</b>

**Gross Funds**

The proposed budget is \$1,596,890, representing a change of 0.9 percent over the FY 2003 Gross Funds budget of \$1,595,521. There are 17 total FTEs for the agency, representing no change from FY 2003.

**General Fund**

**Local Funds.** The proposed budget is \$1,596,890, an increase of \$1,369 over the FY 2003 approved budget of \$1,595,521. There are 17 FTEs funded by Local sources, representing no change from FY 2003.

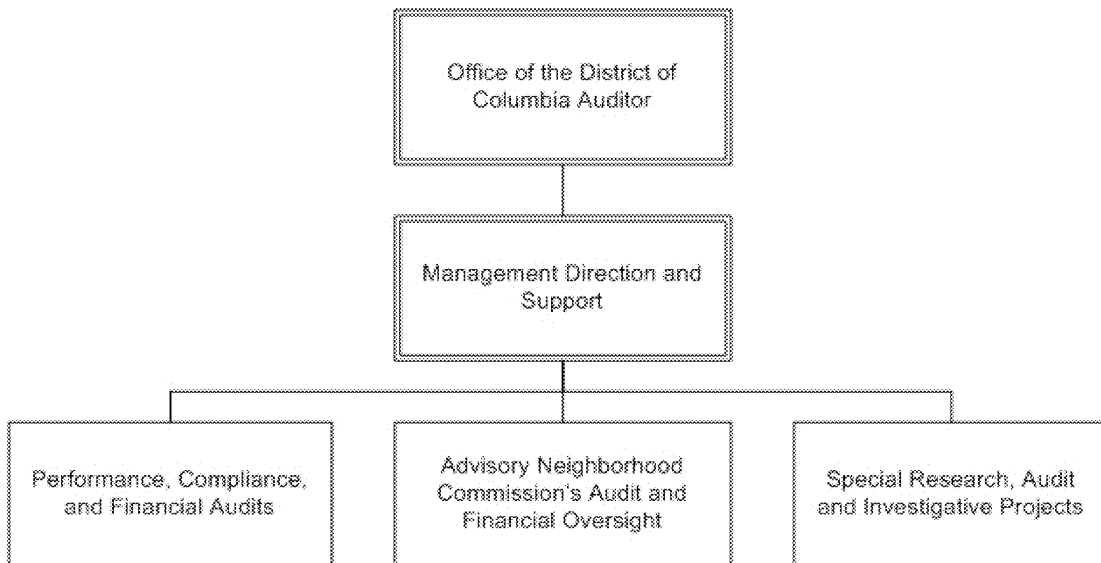
Changes from the FY 2003 approved budget are:

- A net increase of \$23,546 in step increases.
- A net decrease of \$14,960 in equipment purchases.
- A net decrease of \$6,523 in fixed costs.
- A decrease of \$694 in nonpersonal services reflecting gap closing measures for FY 2004.

**Programs**

OCDA was established by the District of Columbia Home Rule Act (PL 93-198, Section 455, D.C. Code 1-204.55). It is charged with

Figure AC0-1

**Office of the District of Columbia Auditor**

conducting thorough audits of the accounts and operations of the District government. The OCDA also assists the Council of the District of Columbia in performing its legislative oversight responsibilities.

OCDA operates the following three programs:

- **Performance, Compliance, and Financial Audits Program** conducts audits of the accounts, operations and programs of the District government on a rotating basis, and certifies revenue estimates in support of municipal bond issuances.
- **Advisory Neighborhood Commission's Audit and Financial Oversight Program** provides oversight and conducts audits of the financial activities of the District government's 37 Advisory Neighborhood Commissions (ANCs). The Auditor also carries out financial management and administrative tasks related to the ANC Security Fund, as required by the Advisory Neighborhood Commissions Act of 1975, as amended.
- **Special Research, Audit and Investigative Projects Program** performs budget analyses, financial analyses, revenue certification analyses, revenue estimate analyses, and research of specific programs, funds, organizational entities and issues upon request, or at the Auditor's discretion. The work performed through these programs result in reports of relevant findings and recommendations that are submitted to the Council, Mayor and Congress.

## Agency Goals and Performance Measures

### Goal 1: Promote economy, accountability, and efficiency within the DC government.

*Citywide Strategic Priority Area(s):* Enhancing

Unity of Purpose and Democracy

*Manager(s):* Thomas Brown, Deputy DC

Auditor

*Supervisor(s):* Deborah K. Nichols, DC Auditor

#### Measure 1.1: Amount of potential savings or increased revenue identified by ODCA (millions of dollars)

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	10	10	10	10	10
Actual	41.2	128	-	-	-

Note: The Office of the District of Columbia Auditor notes that this performance measure captures: "Amount of potential cost savings or cost avoidance, questioned costs, unsupported costs, disallowed costs, fiduciary mismanagement and increased revenues for the District that can be realized by improving the operation and management of District government agencies and through potential alternative or enhanced revenue generating."

#### Measure 1.2: Number of mandatory statutory audits conducted

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	9	9	9	9	9
Actual	10	15	-	-	-

#### Measure 1.3: Number of performance, financial, and compliance audits completed

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	15	15	15	15	15
Actual	17	9	-	-	-

#### Measure 1.4: Number of Advisory Neighborhood Commissions that receive financial oversight and ministerial duties from ODCA

	Fiscal Year				
	2001	2002	2003	2004	2005
Target	37	37	37	37	37
Actual	37	36	-	-	-